



STATE OF CONNECTICUT
Office of the State Treasurer

**The State of Connecticut Deadline for filing reports:
WITHIN 90 DAYS AFTER END OF CURRENT CALENDAR YEAR –
NO LATER THAN MARCH 30, 2016**

First Time Filers - Reporting Instructions

1. Determine if you have any unclaimed property to report to Connecticut – fill out verification and checklist form (from our website)

2. Due Diligence Letters. Mail due diligence letters to all owners of property to be considered abandoned as of December 31st of the current year, irrespective of dollar amount. We recommend if you haven't sent out the due diligence letters in accordance with statutory requirements, you should send all due diligence letters out in September of the current year, to the owner's last known address. Letters should be sent via first class mail (see due diligence sample letter on website). Our office recommends giving owners at least 45 to 60 days to comply with your request. This allows your company to have all the relevant information by early December to declare the property abandoned as of December 31st. (The owner deadline/due date to respond to your due diligence letter must be prior to the December 31st presumption of abandonment date.) (NOTE: Do not mail due diligence letters January 1, 2016 thru March 30, 2016 for property you are declaring abandoned as of December 31, 2015 or are reporting to Connecticut on or before March 30, 2016. Holders must mail due diligence letters early enough in 2015 for property to be presumed abandoned as of December 31, 2015 and remitted to Connecticut on or before March 30, 2016.) Questions regarding this issue can be submitted by email to cathy.kristof@ct.gov.

3. Holder Reports. Prepare your holder report –

- a. Use a NAUPA approved electronic method of reporting unclaimed properties. Copy/burn NAUPA files to CD-ROM. At this time, we are not accepting email submissions. If you need assistance with completion of your holder report, please email Cathy Kristof at cathy.kristof@ct.gov.
- b. If you have less than 3 properties, you may use form ST-77. The form is on our website under the first time reporting bullet item. If a holder has more than 3 properties, the holder must complete a NAUPA file and send that file to us in an electronic media. If you have less than 3 properties and you prepare your report using some NAUPA approved format, please submit the electronic report to us on CD.

c. If you prepare your report electronically, no matter the number of properties, submit the electronic file to us on a CD. Do not mail us paper copies.

4. Checks. A check must accompany the holder report for the total amount of the property on the report. Checks should be made payable to: Treasurer, State of Connecticut, Unclaimed Property Division. **Check amount must equal the report amount total which must also match the notarized coversheet.**

5. Coversheet. A coversheet is required with each report. (See website instructions – bullet #2 – Coversheet Form). **The coversheet must be signed and notarized.** An additional coversheet is not required if you are filing the ST77 form. The ST77 form requires execution before a notary and is treated as a coversheet. The coversheet generated in HRS Pro is acceptable because it requires execution before a notary. Most purchased software programs also produce coversheets which must accompany the CD ROM of the holder report and the check. These coversheets must be executed before a notary.

6. Anytime within 90 days after the presumption of abandonment - December 31, 2015, holders should send reports to our lockbox at Webster Bank (you do not need to wait until March 30th to submit the report; we will accept any time after January 1st and you will be in compliance):

Send:

- a. Check (payable to Treasurer, State of Connecticut, Unclaimed Property)**
- b. Coversheet (notarized and signed by company officer)**
- c. CD-ROM with NAUPA file(s) on it**

To:

**Treasurer, State of Connecticut
Unclaimed Property Division
PO Box 150435
Hartford, CT 06115-0435**

***NOTE: REPORTS ARE CONSIDERED RECEIVED ON THE DATE THE LOCKBOX RECEIVES IT! - This is a lockbox at Webster Bank and not a Post Office box with the United States Post Office.**

* Last minute overnight deliveries should be sent to: Treasurer, State of Connecticut, Unclaimed Property Division, 55 Elm Street, 5th Floor, Hartford, CT 06106

7. Contact Information:

If you need assistance with reporting, with the HRS PRO software, or other reporting questions, please email Cathy Kristof at cathy.kristof@ct.gov.

Revised: October 2015